



3015 (02-09-04)

ANNUAL REPORT

OF

Name: WINDSOR SANITARY DISTRICT NO. 1

Principal Office: 6716 PARK ST
P.O. BOX 473
WINDSOR, WI 53598

For the Year Ended: DECEMBER 31, 1999

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: WINDSOR SANITARY DISTRICT NO. 1**Utility Address:** 6716 PARK ST

P.O. BOX 473

WINDSOR, WI 53598

When was utility organized? 11/11/1961**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: MR KENNETH WOMACK**Title:** PRESIDENT**Office Address:**

6716 PARK ST

P.O. BOX 473

WINDSOR, WI 53598

Telephone: (608) 846 - 5464**Fax Number:** (608) 846 - 7998**E-mail Address:**

Individual or firm, if other than utility employee, preparing this report:

Name: MR DENNIS W. HANSON, CPA**Title:****Office Address:** DENNIS W. HANSON, CPA

207 SOUTH ST

DEFOREST, WI 53532

Telephone: (608) 846 - 9558**Fax Number:****E-mail Address:** dhansonwi@yahoo.com

President, chairman, or head of utility commission/board or committee:

Name: MR KENNETH C. WOMACK**Title:** PRESIDENT**Office Address:**

6716 PARK ST

P.O. BOX 473

WINDSOR, WI 53598

Telephone: (608) 846 - 5464**Fax Number:** (608) 846 - 7998**E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: MR DENNIS W. HANSON, CPA**Title:****Office Address:** DENNIS W. HANSON, CPA
207 SOUTH ST
DEFOREST, WY 53532**Telephone:** (608) 846 - 9558**Fax Number:****E-mail Address:** dhansonwi@yahoo.com**Date of most recent audit report:** 12/15/1999**Period covered by most recent audit:** YEAR 1997

Names and titles of utility management including manager or superintendent:

Name: MR JEFFERY BARTOSIAK**Title:** UTILITY MANAGER-OPERATOR**Office Address:**6716 PARK ST
P.O. BOX 473
WINDSOR, WI 53598**Telephone:** (608) 846 - 5464**Fax Number:** (608) 846 - 7998**E-mail Address:**

Name of utility commission/committee: WINDSOR SANITARY DISTRICT NO. 1 COMMISSION

Names of members of utility commission/committee:MR MERLIN DORMAN, COMMISSIONER
MR WAYNE HAMMOND, CLERK
MR KENNETH WOMACK, PRESIDENT

Is sewer service rendered by the utility? YES**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes?** NO**Date of Ordinance:****Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

NONE

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	164,961	157,563	1
Operating Expenses:			
Operation and Maintenance Expense (401)	96,842	80,473	2
Depreciation Expense (403)	36,731	31,954	3
Amortization Expense (404)	0	0	4
Taxes (408)	2,740	2,666	5
Total Operating Expenses	136,313	115,093	
Net Operating Income	28,648	42,470	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	28,648	42,470	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	38,156	43,080	9
Miscellaneous Nonoperating Income (421)	27,686	25,604	10
Total Other Income	65,842	68,684	
Total Income	94,490	111,154	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	2,819	620	12
Total Miscellaneous Income Deductions	2,819	620	
Income Before Interest Charges	91,671	110,534	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	8,571	9,959	13
Amortization of Debt Discount and Expense (428)			14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	8,571	9,959	
Net Income	83,100	100,575	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	776,877	666,219	19
Balance Transferred from Income (433)	83,100	100,575	20
Miscellaneous Credits to Surplus (434)	17,595	10,477	21
Miscellaneous Debits to Surplus--Debit (435)	3,382	394	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	874,190	776,877	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
EARNINGS ON INVESTED FUNDS	38,156	4
Total (Acct. 419):	38,156	
Miscellaneous Nonoperating Income (421):		
NON-REGULATED SEWER OPERATING INCOME	27,081	5
MISCELLANEOUS	605	6
Total (Acct. 421):	27,686	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
PRIVATE WELL ABANDMENT	2,819	8
Total (Acct. 426):	2,819	
Miscellaneous Credits to Surplus (434):		
BANK LOAN INTEREST PAID BY MUNICIPALITY	9,677	9
PLANNING COSTS PD BY MUNICIPALITY	7,918	10
Total (Acct. 434):	17,595	
Miscellaneous Debits to Surplus (435):		
WRITE OFF FIRE PROTECTION ADJUSTMENT	574	11
ADJUST DUE FROM MUNICIPALITY ACCOUNT BALANCE	2,808	12
Total (Acct. 435)--Debit:	3,382	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		13
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		14
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	164,961	0	0	0	164,961	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	164,961	0	0	0	164,961	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	2,335,073	2,084,984	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	353,880	320,034	2
Net Utility Plant	1,981,193	1,764,950	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	1,588,834	1,581,605	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	174,251	151,861	4
Net Nonutility Property	1,414,583	1,429,744	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	34,531	32,918	7
Total Other Property and Investments	1,449,114	1,462,662	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	28,897	33,021	8
Temporary Cash Investments (132)	868,092	775,559	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	25,882	24,717	11
Other Accounts Receivable (143)	75,492	93,071	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	81,704	84,824	14
Materials and Supplies (150)	14,937	12,273	15
Prepayments (165)	7,158	7,855	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	1,102,162	1,031,320	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	83,960	47,528	20
Total Deferred Debits	83,960	47,528	
Total Assets and Other Debits	4,616,429	4,306,460	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	983,313	756,872	21
Appropriated Earned Surplus (215)		0	22
Unappropriated Earned Surplus (216)	874,190	776,877	23
Total Proprietary Capital	1,857,503	1,533,749	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	132,000	154,000	26
Total Long-Term Debt	132,000	154,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	31,826	19,859	28
Payables to Municipality (233)	47,314	121,474	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	6,619	7,723	32
Other Current and Accrued Liabilities (238)	1,810		33
Total Current and Accrued Liabilities	87,569	149,056	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)	85,917	78,680	35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	85,917	78,680	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	2,453,440	2,390,975	38
Total Liabilities and Other Credits	4,616,429	4,306,460	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	2,335,073	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)					6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	2,335,073	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	353,880	0	0	0	9
Total Accumulated Provision	353,880	0	0	0	
Net Utility Plant	1,981,193	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	320,034				320,034	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	36,731				36,731	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	1,090				1,090	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	37,821	0	0	0	37,821	13
Debits during year						14
Book cost of plant retired	3,425				3,425	15
Cost of removal	550				550	16
Other debits (specify):						17
					0	18
Total debits	3,975	0	0	0	3,975	19
Balance End of Year	353,880	0	0	0	353,880	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	1.73%					22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	1,581,605	7,229		1,588,834	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	1,581,605	7,229	0	1,588,834	
Less accum. prov. depr. & amort. (122)	151,861	22,390		174,251	3
Net Nonutility Property	1,429,744	(15,161)	0	1,414,583	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other					0	0	2
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	14,937	12,273	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	14,937	12,273	

**UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT
(ACCTS. 181 AND 251)**

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				1
Total			<u>0</u>	
Unamortized premium on debt (251)				2
Total			<u>0</u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	756,872	1
Changes during year (explain):		
BANK LOAN PRINCIPAL PAID BY MUNICIPALITY	22,000	2
GRAY RD/HWY CV PROJECT FINANCED BY MUNICIPALITY	204,441	3
Balance end of year	983,313	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
-------------------------------------	----------------------------------	--	----------------------------------	---

NONE

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Other Long-Term Debt (224)					
Bank Loan	03/14/1995	03/14/2005	6.00%	132,000	1
Total for Account 224				<u>132,000</u>	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	2,740	2
Charged electric department expense		3
Charged sewer department expense	2,452	4
Other (explain):		
NONE		5
Total Accruals and other credits	5,192	
Taxes paid during year:		
County, state and local taxes		6
Social Security taxes	4,904	7
PSC Remainder Assessment	288	8
Other (explain):		
NONE		9
Total payments and other debits	5,192	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
Bank Loan	7,723	8,571	9,675	6,619	3
Subtotal	7,723	8,571	9,675	6,619	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	7,723	8,571	9,675	6,619	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	1,153,051	0	0	1,237,924	0	2,390,975	1
Add credits during year:							
For Services	14,141			4,970		19,111	2
For Mains	18,303					18,303	3
Other (specify):							
HYDRANTS	2,250					2,250	4
SEWER OWNED METERS				1,375		1,375	5
INTERCEPT CHARGES				21,426		21,426	6
Deduct charges (specify):							
NONE						0	7
Balance End of Year	1,187,745	0	0	1,265,695	0	2,453,440	
Amount of federal and state grants in aid received for utility construction included in End of Year totals							0 8

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
SEWER PUMPING EQUIPMENT REPLACEMENT FUND	34,531	3
Total (Acct. 125):	34,531	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	25,882	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	25,882	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
SEWER (NON-REGULATED)	45,810	11
ASSESSMENT RECEIVABLE - CLACK PROJECT	29,030	12
CONTRACTOR REFUND	652	13
Total (Acct. 143):	75,492	
Receivables from Municipality (145):		
TAX ROLL ITEMS	81,704	14
Total (Acct. 145):	81,704	
Prepayments (165):		
INSURANCE	7,158	15
Total (Acct. 165):	7,158	
Extraordinary Property Losses (182):		
NONE		16
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Other Deferred Debits (183):		
PROJECTS IN PROGRESS	83,960	17
Total (Acct. 183):	83,960	
Payables to Municipality (233):		
DUE TOWN FOR MAIN PROJECT	47,314	18
Total (Acct. 233):	47,314	
Other Deferred Credits (253):		
NONE		19
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	2,210,028	0	0	0	2,210,028	1
Materials and Supplies	13,605	0	0	0	13,605	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	336,957	0	0	0	336,957	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	1,170,398	0	0	0	1,170,398	6
Other (specify):						
NONE					0	7
Average Net Rate Base	716,278	0	0	0	716,278	
Net Operating Income	28,648	0	0	0	28,648	8
Net Operating Income as a percent of						
Average Net Rate Base	4.00%	N/A	N/A	N/A	4.00%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	870,092	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	825,533	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	1,695,625	
Net Income		
Net Income	83,100	5
Percent Return on Proprietary Capital	4.90%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

Mains and services installed as part of developer financed projects. Gray Rd-Hwy CV
project installed with financing by Town of Windsor.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Balance Sheet End-of-Year Account Balances (Page F-18)

Text in quotes was submitted with annual report filing. PJL

"Edit check error not applicable. Account C183 is costs to projects in planning stages."

Signature Page (Page ii)

Accountant's Compilation Report

I have compiled the accompanying prescribed Municipal Utility Annual Report of the Windsor Sanitary District No. 1 for the year 1999. Nonfinancial statistical information was prepared by management.

My compilation was limited to presenting, in a form prescribed by the Wisconsin Public Service Commission, information that is the representation of management.

I have not audited nor reviewed the accompanying Report and do not express an opinion or any other form of assurance on it.

The Municipal Utility Annual Report is presented in compliance with the requirements of the Wisconsin Public Service Commission. These requirements differ from generally accepted accounting principles. Accordingly, this report is not designed for those who are not informed about such differences

Dennis W. Hanson
Certified Public Accountant
DeForest, Wisconsin
March 29, 2000

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

May 16, 2000

Mr. Kenneth Womack, President
Windsor Sanitary District Number One
6716 Park Street
P.O. Box 473
Windsor, WI 53598-0473

1999 Analytical Review DWCCA-6570-PJL

Dear Mr. Womack:

The Public Service Commission has completed their analytical review of your 1999 annual report. The primary purpose of our analytical review is to detect possible accounting related errors and to identify significant fluctuations from prior year's data, which are not sufficiently explained in the footnotes of your annual report. We have no questions, only the following comments.

In the Balance Sheet End-of-Year Account Balances schedule on page F-18, special assessments of \$29,030 are reported in Account 143, Other Accounts Receivable. In the future, please note that assessments which will be collected over a period of more than one year should be reported in Account 124, Other Investments, and amounts to be collected in less than one year in Account 143.

You may consider your review closed. Thank you for your efforts in preparing your 1999 annual report. If you have any questions, please feel free to contact me at (608) 267-9198.

Sincerely,

Peter J. Leege
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

PJL:tlk:w:\compl\Analytical Reviews\1999 analytical review letters\6570.doc

WATER OPERATING REVENUES & EXPENSES

Particulars (a)		Amounts (b)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)		157,238	1
Total Sales of Water		157,238	
Other Operating Revenues			
Forfeited Discounts (470)		467	2
Other Water Revenues (474)		7,256	3
Amortization of Construction Grants (475)		0	4
Total Other Operating Revenues		7,723	
Total Operating Revenues		164,961	
Operation and Maintenance Expenses			
Plant Operation and Maintenance Expenses (600-660)		54,839	5
General Operating Expenses (680-690)		42,003	6
Total Operation and Maintenance Expenses		96,842	
Other Operating Expenses			
Depreciation Expense (403)		36,731	7
Amortization Expense (404)			8
Taxes (408)		2,740	9
Total Other Operating Expenses		39,471	
Total Operating Expenses		136,313	
NET OPERATING INCOME		28,648	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential	16	21	586	1
Commercial	3	5	127	2
Industrial				3
Total Unmetered Sales to General Customers (460)	19	26	713	
Metered Sales to General Customers (461)				
Residential	570	43,386	74,728	4
Commercial	47	10,287	14,224	5
Industrial	6	6,107	5,323	6
Total Metered Sales to General Customers (461)	623	59,780	94,275	
Private Fire Protection Service (462)	11		8,976	7
Public Fire Protection Service (463)	1		52,574	8
Other Sales to Public Authorities (464)	2	646	700	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	656	60,452	157,238	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	52,574	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	52,574	
Forfeited Discounts (470):		
Customer late payment charges	467	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	467	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	1,973	7
Other (specify):		
STANDBY CHARGES	1,776	8
UTILITY STAFF CHARGES	3,507	9
Total Other Water Revenues (474)	7,256	
Amortization of Construction Grants (475):		
NONE		10
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	26,324	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	4,720	3
Chemicals (630)	2,295	4
Supplies and Expenses (640)	4,017	5
Repairs of Water Plant (650)	16,841	6
Transportation Expenses (660)	642	7
Total Plant Operation and Maintenance Expenses	54,839	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	5,728	8
Office Supplies and Expenses (681)	4,016	9
Outside Services Employed (682)	18,908	10
Insurance Expense (684)	4,981	11
Employees Pensions and Benefits (686)	6,847	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	1,523	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	42,003	
Total Operation and Maintenance Expenses	96,842	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent			1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			2
Net property tax equivalent		0	
Social Security	PAYROLL PERCENTAGE	2,452	3
PSC Remainder Assessment	REGULATED REVENUE PERCENTAGE	288	4
Other (specify): NONE			5
Total tax expense		2,740	

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	3,003		4
Structures and Improvements (311)	24,236		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	0		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	27,239	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	23,503		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	37,746		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	12,543		20
Total Pumping Plant	73,792	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	3,617		23
Total Water Treatment Plant	3,617	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	19,857		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			3,003	4
Structures and Improvements (311)			24,236	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			0	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	27,239	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			23,503	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			37,746	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			12,543	20
Total Pumping Plant	0	0	73,792	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			3,617	23
Total Water Treatment Plant	0	0	3,617	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			19,857	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	275,224		26
Transmission and Distribution Mains (343)	1,244,357	211,510	27
Fire Mains (344)	1,985		28
Services (345)	176,711	14,350	29
Meters (346)	55,862	14,980	30
Hydrants (348)	158,110	11,904	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	1,932,106	252,744	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	12,698	452	34
Office Furniture and Equipment (372)	2,323		35
Computer Equipment (372.1)	5,270		36
Transportation Equipment (373)	17,420		37
Other General Equipment (379)	10,519	318	38
Other Tangible Property (390)	0		39
Total General Plant	48,230	770	
Total utility plant in service directly assignable	2,084,984	253,514	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	2,084,984	253,514	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)			275,224	26
Transmission and Distribution Mains (343)			1,455,867	27
Fire Mains (344)			1,985	28
Services (345)			191,061	29
Meters (346)	2,175		68,667	30
Hydrants (348)	1,250		168,764	31
Other Transmission and Distribution Plant (349)			0	32
Total Transmission and Distribution Plant	3,425	0	2,181,425	
GENERAL PLANT				
Land and Land Rights (370)			0	33
Structures and Improvements (371)			13,150	34
Office Furniture and Equipment (372)			2,323	35
Computer Equipment (372.1)			5,270	36
Transportation Equipment (373)			17,420	37
Other General Equipment (379)			10,837	38
Other Tangible Property (390)			0	39
Total General Plant	0	0	49,000	
Total utility plant in service directly assignable	3,425	0	2,335,073	
Common Utility Plant Allocated to Water Department			0	40
Total utility plant in service	3,425	0	2,335,073	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			5,545	5,545	1
February			4,795	4,795	2
March			5,320	5,320	3
April			5,042	5,042	4
May			5,915	5,915	5
June			5,824	5,824	6
July			6,614	6,614	7
August			6,010	6,010	8
September			6,637	6,637	9
October			6,146	6,146	10
November			5,222	5,222	11
December			5,360	5,360	12
Total for year	0	0	68,430	68,430	
Less: Measured or estimated water used in main flushing and water treatment during year				1,350	13
Less: Other utility use				79	14
Other utility use explanation:					15
MAIN BREAKS					
Water pumped into distribution system				67,001	16
Less: Water sold				60,452	17
Losses and unaccounted for				6,549	18
Percent unaccounted for to the nearest whole percent (%)				10%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				286	21
Date of maximum: 10/29/1999					22
Cause of maximum:					23
HYDRANT FLUSHING					
Minimum gallons pumped by all methods in any one day during reporting year				126	24
Date of minimum: 7/4/1999					25
Total KWH used for pumping for the year				69,970	26
If water is purchased:Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
6715 PARK ST, WINDSOR WI	1	400	18	740,160	Yes	1
6604 LAKE RD, WINDSOR WI	2	555	18	720,000	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL NO. 1	WELL NO.2		1
Location	6715 PARK ST	6604 LAKE RD		2
Purpose	P	P		3
Destination	D	T		4
Pump Manufacturer	FAIRBANKS MORSE	LAYNE		5
Year Installed	1961	1975		6
Type	VERTICAL TURBINE	VERTICAL TURBINE		7
Actual Capacity (gpm)	500	490		8
Pump Motor or Standby Engine Mfr	FAIRBANKS MORSE	GENERAL ELECTRIC		9
Year Installed	1969	1975		10
Type	NATURAL GAS	ELECTRIC		11
Horsepower	30	40		12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	TOWER NO. 1 (WELL NO. 1)	TOWER NO.1 (WELL NO.2)		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET		4
				5
Year constructed	1987	1987		6
				7
Primary material (earthen, steel, concrete, other)	STEEL	STEEL		8
				9
Elevation difference in feet (See Headnote 3.)	150	150		10
Total capacity in gallons	300,000	300,000		11
WATER TREATMENT PLANT				12
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID		13
				14
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE		15
				16
Filters, type (gravity, pressure, other, none)	NONE	NONE		17
				18
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.7200	0.7050		19
				20
Is a corrosion control chemical used (yes, no)?	N	N		21
				22
Is water fluoridated (yes, no)?	Y	Y		23
				24
				25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	6.000	17,387	0	0	0	17,387	1
M	S	6.000	10	0	0	0	10	2
M	D	8.000	31,629	0	0	0	31,629	3
P	D	8.000	355	0	0	0	355	4
M	D	10.000	2,552	13	0	0	2,565	5
P	D	10.000	521	0	0	0	521	6
M	D	12.000	1,175	365	0	0	1,540	7
P	D	12.000	5,416	0	0	0	5,416	8
Total Within Municipality			59,045	378	0	0	59,423	
M	S	10.000	348	0	0	0	348	9
M	S	12.000	319	0	0	0	319	10
M	D	16.000	2,877	1,975	0	0	4,852	11
M	T	16.000	4,704	0	0	0	4,704	12
Total Outside of Municipality			8,248	1,975	0	0	10,223	
Total Utility			67,293	2,353	0	0	69,646	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.625	3	0	0	0	3		1
M	0.750	470	0	0	(1)	469	2	2
M	1.000	180	1	0	0	181	18	3
M	1.250	3	0	0	0	3		4
M	1.500	14	0	0	0	14		5
M	2.000	9	2	0	0	11		6
M	4.000	0	1	0	(1)	0		7
P	6.000	24	0	0	0	24		8
M	6.000	7	0	0	0	7	1	9
P	8.000	7	0	0	0	7		10
M	8.000	6	0	0	0	6		11
P	10.000	2	0	0	0	2		12
M	10.000	4	0	0	0	4		13
Total Utility		729	4	0	(2)	731	21	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	690	204	28	0	866	64	1
1.000	20	0	0	0	20	0	2
1.500	9	0	0	0	9	5	3
2.000	11	0	1	0	10	2	4
3.000	2	0	0	0	2	1	5
4.000	1	0	0	0	1	1	6
6.000	1	0	0	0	1	1	7
Total:	734	204	29	0	909	74	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	574	28	1	1	1	261	866	1
1.000	9	10	0	0	0	1	20	2
1.500	3	3	1	1	0	1	9	3
2.000	1	4	4	0	0	1	10	4
3.000	0	2	0	0	0	0	2	5
4.000	0	1	0	0	0	0	1	6
6.000	0	1	0	0	0	0	1	7
Total:	587	49	6	2	1	264	909	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	136	3	1		138	2
Total Fire Hydrants	136	3	1	0	138	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	276
Number of distribution system valves end of year:	240
Number of distribution valves operated during year:	240

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Account 682 "Outside Services" Increase due to additional engineering and legal fees involved with proposed developments.

Water Mains (Page W-15)

Gray Road project mains financed by Town of Windsor, which deferred assessments against property owners until development occurs requiring use of main. Mains not financed by Town are developer financed.

Water Services (Page W-16)

1 1" service installed, charged per Schedule CZ-1.

2 @" services charged to property owner at actual cost.

No 4" services installed or adjusted. Report would allow exiting unless entry on row 7.
